



**RANCANGAN PEMBELAJARAN
PROGRAM STUDI S-1 AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS**

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Judul Mata Kuliah : Pengantar Akuntansi II **Semester :** II (Dua) **SKS :** 3 (Tiga) **Kode:** 84051

Dosen/Team Teaching : 1. Nurlis, Dra, Ak, M.Si., CA 2. Diah Iskandar SE., M.Si

Diskripsi Mata Kuliah : Mata kuliah ini merupakan kelanjutan dari mata kuliah Pengantar Akuntansi I yang menjelaskan akun-akun di dalam Laporan Keuangan, Akuntansi untuk korporasi, Persekutuan, Laporan Arus Kas dan merupakan prasyarat mata kuliah Akuntansi Keuangan Menengah I dan Akuntansi Sektor Publik

Kompetensi : - Mampu menganalisis dan menjelaskan akun-akun di dalam Laporan Keuangan, Akuntansi untuk korporasi, Persekutuan
- Mampu menginterpretasikan akun-akun dalam laporan keuangan untuk pengambilan keputusan

Pokok Bahasan :
 • Plant Assets, Natural Resources, Intangible Assets, Liabilities, Investment, Corporation, Partnership and Statement of Cash Flow

No	KEMAMPUAN AKHIR YANG DIHARAPKAN *	BAHAN KAJIAN/MATERI PEMBELAJARAN*	BENTUK PEMBELAJARAN*	KRITERIA PENILAIAN (Indikator)*	BOBOT NILAI
1	2	3	4	5	6
1	After studying student should be able to 1. Understand & agree on a contract college 2. Describe how the historical cost principle applies to plant assets. 3. Explain the concept of depreciation & how	Plant assets : cost, depreciation and revenue and capital expenditures	<ul style="list-style-type: none"> • Ceramah • Diskusi • Latihan soal 	<ul style="list-style-type: none"> • Tingkat komunikatif • Kemampuan menjawab • Ketepatan dalam menghitung 	2

Fakultas Ekonomi dan Bisnis

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1	2	3	4	5	6
	to compute it. 4. Distinguish between revenue and capital expenditures, and explain the entries for each.				
2	After studying student should be able to 1. Explain how to account for the disposal of a plant asset. 2. Compute periodic depletion of extractable natural resources. 3. Explain the basic issues related to accounting for intangible assets. 4. Indicate how plant assets, natural resources, and intangible assets are reported.	The disposal of a plant asset, depletion of extractable natural resources, the basic issues related to accounting for intangible assets and reporting plant assets, natural resources, and intangible assets	<ul style="list-style-type: none"> • Ceramah • Diskusi • Latihan soal 	<ul style="list-style-type: none"> • Tingkat komunikatif • Kemampuan menjawab • Ketepatan dalam menghitung 	3
3	After studying student should be able to 1. Explain a current liability & identify the major types of current liabilities. 2. Describe the accounting for notes payable. 3. Explain the accounting for other current liabilities.	Current liabilities : Types, the accounting for notes payable and other current liabilities.	<ul style="list-style-type: none"> • Ceramah • Diskusi • Latihan soal 	<ul style="list-style-type: none"> • Tingkat komunikatif • Kemampuan menjawab • Ketepatan dalam menghitung 	3
4	After studying student should be able to 1. Explain why bonds are issued, and identify the types of bonds. 2. Prepare the entries for the issuance of bonds and interest expense. 3. Describe the entries when bonds are redeemed	Bond Payable : Types, the entries for the issuance of bond, interest expense and are redeemed	<ul style="list-style-type: none"> • Ceramah • Diskusi • Latihan soal 	<ul style="list-style-type: none"> • Tingkat komunikatif • Kemampuan menjawab • Ketepatan dalam menghitung 	4